EXHIBIT J

INTERNAL REVENUE SERVICE
FACSIMILE WITHDRAWAL of TAX LIEN

COURT RECORDING DATA

Lien Recorded : 12/05/2005 - 08:19A
Recording Number: 20051042915
UCC Number :
Liber :
Page :
Lien Withdrawn: 01/08/2008

Area: SMALL BUSINESS/SELF EMPLOYED #7
Lien Unit Phone: (800) 913-6050

IRS Serial Number: 262430605

I certify that the following-named taxpayer has met one or more of the elements of the Internal Revenue Code (IRC) section 6323(j). The Internal Revenue Service therefore withdraws the Notice of Federal Tax Lien for these taxes and additions. The withdrawal of this notice of lien does not affect the statutory lien provided by IRC section 6321; it simply relinquishes any lien priority obtained by the Internal Revenue Service when the notice was filed. The proper official, in the office where the Notice of Federal Tax Lien was was filed is authorized to update the records to show the withdrawal of the notice of lien for these taxes and additions.

Name of Taxpayer :
RODNEY M & MARCIA L TOOTHACRE

Residence :
13742 INDIAN PEAK TRL
POWAY, CA 92064-3056

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/1993	XXX-XX-[redacted]	05/01/1995	N/A	112762.37
1040	12/31/1994	XXX-XX-[redacted]	06/05/1995	N/A	9967.68

Filed at: COUNTY RECORDER
SAN DIEGO COUNTY
SAN DIEGO, CA 92101

Total | $ 122730.05

This notice was prepared and executed at LOS ANGELES, CA on this, the 08th day of January, 2008.

Authorizing Official:
Dir, Pay Comp